

Exhibit D

Budget Plan

Exhibit D-1

Budget Plan for the Period of February 1, 2018 through February 28, 2018

PROJECT CATEGORY	TASK CODE	FEBRUARY		FEBRUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	80 – 100	\$60,720 – \$72,000	84.60	\$57,874.10
Legal Research	202	20 – 40	\$15,180 – \$30,360	29.90	\$17,803.90
Hearings and other non-filed communications with the Court	203	20 – 40	\$15,180 – \$30,360	25.20	\$19,126.80
Communications with Claimholders	204	80 – 100	\$60,720 – \$72,000	58.90	\$44,705.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	60 – 80	\$45,540 – \$60,720	75.60	\$57,380.40
Documents Filed on Behalf of the Board	206	200 – 300	\$151,800 – \$227,700	206.00	\$147,421.90
Non-Board Court Filings	207	80 – 100	\$60,720 – \$75,900	105.20	\$79,846.80
Stay Matters	208	20 – 40	\$15,180 – \$30,360	23.80	\$10,479.40
Adversary Proceeding	209	0 – 20	\$0 – \$15,180	12.30	\$9,186.00
Analysis and Strategy	210	200 – 300	\$151,800 – \$227,700	280.30	\$208,156.90
Non-Working Travel Time	211	20 – 40	\$15,180 – \$30,360	22.70	\$17,229.30
General Administration	212	500 – 600	\$379,500 – \$455,400	573.90	\$153,455.50
Labor, Pension Matters	213	60 – 80	\$45,540 – \$60,720	67.40	\$50,258.40
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	FEBRUARY		FEBRUARY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Plan of Adjustment and Disclosure Statement	215	20 – 40	\$15,180 – \$30,360	35.50	\$26,944.50
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	20 – 40	\$15,180 – \$30,360	30.70	\$18,361.20
Appeal	219	40 – 60	\$30,360 – \$45,540	42.90	\$30,215.80
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		1,420 – 2,020	\$1,077,780 – \$1,533,180	1,674.90	\$948,446.00

Exhibit D-2

Budget Plan for the Period of March 1, 2018 through March 31, 2018

PROJECT CATEGORY	TASK CODE	MARCH		MARCH	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	100 – 200	\$75,900 – \$151,800	123.70	\$93,040.00
Legal Research	202	20 – 40	\$15,180 – \$30,360	34.20	\$21,816.10
Hearings and other non-filed communications with the Court	203	20 – 40	\$15,180 – \$30,360	48.00	\$36,432.00
Communications with Claimholders	204	40 – 60	\$30,360 – \$45,540	44.50	\$33,775.50
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	40 – 60	\$30,360 – \$45,540	39.60	\$29,657.20
Documents Filed on Behalf of the Board	206	100 – 200	\$75,900 – \$151,800	121.20	\$89,396.00
Non-Board Court Filings	207	100 – 200	\$75,900 – \$151,800	116.00	\$87,495.10
Stay Matters	208	10 – 20	\$7,590 – \$15,180	21.00	\$12,895.10
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	5.00	\$3,395.80
Analysis and Strategy	210	300 – 400	\$227,700 – \$303,600	340.80	\$246,940.70
Non-Working Travel Time	211	10 – 20	\$7,590 – \$15,180	19.40	\$14,724.60
General Administration	212	400 – 500	\$303,600 – \$379,500	486.20	\$133,048.70
Labor, Pension Matters	213	20 – 40	\$15,180 – \$30,360	13.10	\$9,942.90
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	2.50	\$1,897.50

PROJECT CATEGORY	TASK CODE	MARCH		MARCH	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Plan of Adjustment and Disclosure Statement	215	20 – 40	\$15,180 – \$30,360	11.50	\$6,782.40
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	10.80	\$8,197.20
Employment and Fee Applications	218	100 – 200	\$75,900 – \$151,800	116.00	\$57,455.30
Appeal	219	40 – 60	\$30,360 – \$45,540	55.70	\$36,937.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	3.30	\$1,706.30
TOTALS		1,320 – 2,130	\$1,001,880 – \$1,616,670	1,612.50	\$925,535.40

Exhibit D-3

Budget Plan for the Period of April 1, 2018 through April 30, 2018¹

¹ Budgets are only provided for matters Proskauer actually billed time to in a given month. If no time was billed to a given matter during the month, no monthly budget has been provided for that matter.

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	80 – 100	\$60,720 – \$75,900	108.80	\$78,936.50
Legal Research	202	40 – 60	\$30,360 – \$45,540	43.00	\$25,401.50
Hearings and other non-filed communications with the Court	203	10 – 20	\$7,590 – \$15,180	8.90	\$6,755.10
Communications with Claimholders	204	40 – 60	\$30,360 – \$45,540	46.20	\$26,183.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	40 – 60	\$30,360 – \$45,540	34.30	\$25,983.80
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	17.30	\$11,733.50
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	27.00	\$20,493.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.60	\$405.50
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	1.40	\$413.90
Analysis and Strategy	210	300 – 400	\$227,700 – \$303,600	332.80	\$247,655.10
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
General Administration	212	400 – 500	\$303,600 – \$379,500	416.10	\$111,728.90
Labor, Pension Matters	213	10 – 20	\$7,590 – \$15,180	12.70	\$9,639.30
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	1.50	\$1,138.50

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Plan of Adjustment and Disclosure Statement	215	80 – 100	\$60,720 – \$75,900	85.80	\$57,836.80
Confirmation	216	10 – 20	\$7,590 – \$15,180	13.40	\$10,170.60
Tax	217	10 – 20	\$7,590 – \$15,180	15.20	\$11,536.80
Employment and Fee Applications	218	80 – 100	\$60,720 – \$75,900	77.80	\$42,433.50
Appeal	219	0 – 10	\$0 – \$7,590	6.00	\$4,005.10
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	1.50	\$1,138.50
TOTALS		1,130 – 1,580	\$857,670 - \$1,199,220	1,252.30	\$695,107.50

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	2.30	\$1,745.70
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	2.60	\$1,973.40
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	3.70	\$962.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.60	\$455.40
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	6.30	\$1,638.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	200 – 300	\$151,800 – \$227,700	274.20	\$206,121.80
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		200 – 490	\$151,800 - \$371,910	289.70	\$212,896.30

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	3.50	\$2,656.50
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.70	\$531.30
Documents Filed on Behalf of the Board	206	80 – 100	\$60,720 – \$75,900	82.90	\$62,921.10
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	10.10	\$7,665.90
Stay Matters	208	0 – 10	\$0 – \$7,590	2.80	\$2,125.20
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	6.30	\$4,781.70
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 – \$15,180	12.20	\$3,172.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		90 – 300	\$68,310 - \$227,700	118.50	\$83,853.70

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.80	\$607.20
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	3.00	\$2,277.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 200	\$0 - \$151,800	3.80	\$2,884.20

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	3.30	\$2,504.70
Hearings and other non-filed communications with the Court	203	40 – 60	\$30,360 – \$45,540	50.60	\$38,405.40
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.30	\$227.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.60	\$455.40
Documents Filed on Behalf of the Board	206	80 – 100	\$60,720 – \$75,900	71.10	\$53,964.90
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	20.00	\$15,180.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	4.80	\$3,643.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	10.30	\$2,678.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		130 – 350	\$98,670 - \$265,650	161.00	\$117,059.30

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	10 – 20	\$7,590 – \$15,180	17.80	\$13,510.20
Legal Research	202	0 – 10	\$0 – \$7,590	0.20	\$151.80
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	6.10	\$4,629.90
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	1.30	\$986.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 – \$15,180	12.70	\$9,639.30
Documents Filed on Behalf of the Board	206	40 – 60	\$30,360 – \$45,540	41.30	\$31,346.70
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	21.30	\$15,917.20
Stay Matters	208	0 – 10	\$0 – \$7,590	0.60	\$455.40
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	40 – 60	\$30,360 – \$45,540	55.50	\$41,425.90
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.30	\$227.70
General Administration	212	10 – 20	\$7,590 – \$15,180	11.00	\$2,860.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/033 & 33260/933)					
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	200 – 300	\$151,800 – \$227,700	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		200 – 490	\$151,800 - \$371,910	168.10	\$121,150.80

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	2.20	\$1,669.80
Legal Research	202	0 – 10	\$0 – \$7,590	8.70	\$6,353.80
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	2.80	\$2,125.20
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	3.30	\$2,504.70
Documents Filed on Behalf of the Board	206	20 – 40	\$60,720 – \$75,900	35.60	\$27,020.40
Non-Board Court Filings	207	20 – 40	\$0 – \$7,590	12.60	\$9,563.40
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$0 – \$7,590	24.80	\$18,823.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		60 – 290	\$45,540 - \$220,110	90.00	\$68,060.50

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.40	\$303.60
Legal Research	202	10 – 20	\$7,590 – \$15,180	18.80	\$14,269.20
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.20	\$151.80
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	19.90	\$15,104.10
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	31.80	\$24,136.20
Stay Matters	208	20 – 40	\$15,180 – \$30,360	25.10	\$19,001.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	1.80	\$1,366.20
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	11.00	\$8,349.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.70	\$182.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	2.80	\$2,125.20

PROJECT CATEGORY	TASK CODE	APRIL		APRIL	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	20 – 40	\$15,180 – \$30,360	21.90	\$16,622.10
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		90 – 320	\$68,310 - \$242,880	134.40	\$101,610.40

Exhibit D-4

Budget Plan for the Period of May 1, 2018 through May 31, 2018²

² Budgets are only provided for matters Proskauer actually billed time to in a given month. If no time was billed to a given matter during the month, no monthly budget has been provided for that matter.

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	180 – 210	\$95,720 – \$115,500	193.20	\$104,822.60
Legal Research	202	40 – 60	\$30,360 – \$45,540	42.90	\$20,635.00
Hearings and other non-filed communications with the Court	203	10 – 20	\$7,590 – \$15,180	19.50	\$11,457.20
Communications with Claimholders	204	165 – 185	\$120,460 – \$135,840	172.10	\$126,881.40
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 – \$15,180	13.30	\$10,094.70
Documents Filed on Behalf of the Board	206	40 – 60	\$30,360 – \$45,540	38.60	\$27,501.00
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	31.50	\$23,907.80
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	10 – 20	\$7,590 – \$15,180	13.40	\$10,170.60
Analysis and Strategy	210	500 – 600	\$327,700 – \$403,600	516.90	\$364,932.00
Non-Working Travel Time	211	10 – 20	\$7,590 – \$15,180	16.10	\$12,219.90
General Administration	212	400 – 500	\$133,600 – \$140,500	436.20	\$133,671.40
Labor, Pension Matters	213	40 – 60	\$30,360 – \$45,540	45.80	\$34,762.20

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	2.50	\$1,797.70
Plan of Adjustment and Disclosure Statement	215	300 – 400	\$210,520 – \$275,900	357.90	\$225,987.60
Confirmation	216	40 – 60	\$30,360 – \$45,540	41.10	\$30,745.80
Tax	217	0 – 10	\$0 – \$7,590	.40	\$203.80
Employment and Fee Applications	218	40 – 60	\$30,360 – \$45,540	36.20	\$26,877.00
Appeal	219	10 – 20	\$7,590 – \$15,180	16.20	\$6,407.60
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	1.90	\$1,442.10
TOTALS		1,815– 2,375	\$1,092,660 - \$1,435,570	1,995.70	\$1,174,518.10

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	2.80	\$2,125.20
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	4.30	\$3,263.70
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	9.00	\$6,831.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	1.80	\$468.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	275 – 375	\$240,800 – \$275,700	341.00	\$257,222.20
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		275 – 565	\$240,800- \$419,910	358.90	\$269,910.10

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	2.40	\$1,821.60
Hearings and other non-filed communications with the Court	203	20 – 40	\$15,180 – \$30,360	25.30	\$19,202.70
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	40 – 60	\$30,360 – \$45,540	51.90	\$37,745.40
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	7.80	\$5,920.20
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	3.20	\$1,081.50
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	2.20	\$1,669.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	.80	\$607.20
General Administration	212	10 – 20	\$7,590 – \$15,180	13.40	\$3,484.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		70 – 290	\$53,130 - \$220,110	107.00	\$71,532.40

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	.80	\$607.20
Legal Research	202	0 – 10	\$0 – \$7,590	2.90	\$2,201.10
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	2.40	\$1,821.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	2.50	\$1,897.50
Documents Filed on Behalf of the Board	206	40 – 60	\$30,360 – \$45,540	48.50	\$36,811.50
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	11.80	\$8,956.20
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	12.40	\$9,411.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	1.30	\$338.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	.10	\$26.00

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		60 – 260	\$45,540 - \$204,930	82.70	\$62,070.70

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	.50	\$379.50
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	10 – 20	\$7,590 – \$15,180	18.80	\$14,269.20
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	11.20	\$8,500.80
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	11.10	\$8,424.90
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	4.20	\$3,187.80
Stay Matters	208	0 – 10	\$0 – \$7,590	0.30	\$227.70
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	3.10	\$2,352.90
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	3.20	\$2,428.80
General Administration	212	0 – 10	\$0 – \$7,590	3.40	\$884.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		30 – 230	\$22,770 - \$182,160	55.80	\$40,655.60

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	10 – 20	\$7,590 – \$15,180	18.80	\$14,269.20
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	40 – 60	\$30,360 – \$45,540	54.70	\$41,517.30
Communications with Claimholders	204	20 – 40	\$15,180 – \$30,360	23.20	\$17,608.80
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	20 – 40	\$15,180 – \$30,360	26.70	\$20,265.30
Documents Filed on Behalf of the Board	206	100 – 120	\$70,460 – \$90,540	105.00	\$77,399.60
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	27.80	\$21,100.20
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.30	\$227.70
Analysis and Strategy	210	100 – 120	\$70,460 – \$90,540	107.40	\$81,516.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	3.20	\$2,428.80
General Administration	212	20 – 40	\$15,180 – \$30,360	36.80	\$9,568.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.90	\$683.10
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/033 & 33260/933)					
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		330 - 600	\$239,590 - \$371,910	404.80	\$286,584.60

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	.60	\$455.40
Legal Research	202	0 – 10	\$0 – \$7,590	2.90	\$2,201.10
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	5.00	\$3,795.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	.50	\$379.50
Documents Filed on Behalf of the Board	206	70 – 90	\$60,720 – \$75,900	73.50	\$55,786.50
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	2.10	\$1,593.90
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	3.20	\$2,428.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		70 – 280	\$45,540 - \$220,110	87.80	\$66,640.20

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	2.90	\$2,201.10
Legal Research	202	0 – 10	\$0 – \$7,590	4.70	\$3,567.30
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	2.80	\$2,125.20
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	1.30	\$986.70
Documents Filed on Behalf of the Board	206	120 – 140	\$97,590 – \$125,180	135.20	\$102,616.80
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	10.10	\$7,665.90
Stay Matters	208	10 – 20	\$7,590 – \$15,180	13.70	\$10,398.30
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	6.00	\$4,554.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	19.70	\$14,952.30
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	4.60	\$1,196.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	1.50	\$1,138.50
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	10 – 20	\$7,590 – \$15,180	5.90	\$4,478.10
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		160 - 370	\$127,900 - \$299,750	208.40	\$155,880.20

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	1.90	\$1,442.10
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	14.80	\$11,233.20
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	7.40	\$5,616.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	14.10	\$10,701.90
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	2.40	\$624.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	MAY		MAY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		20 – 220	\$15,180 - \$166,980	40.60	\$29,617.80

Exhibit D-5

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period

Category of Timekeeper³	Number of Timekeepers Expected to Work on The Matter During the Budget Period⁴	Average Hourly Rate⁵
Partners	28	\$759
Senior Counsel	2	\$759
Associates	30	\$759
Law Clerks	3	\$260
Paraprofessionals	22	\$260

³ [Attorney Practice Groups: BSGR&B (13); Tax (3); Labor & Employment (3); Litigation (36); Corporate (8).]

⁴ The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the Business Solutions, Governance, Restructuring & Bankruptcy Group (BSGR&B); Tax; Labor & Employment; Litigation; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA cases.

⁵ In the ordinary course of business, the standard hourly billing rates for Proskauer professionals and paraprofessionals are adjusted annually as of the commencement of the firm's fiscal year on November 1 to reflect economic and other conditions and apply to matters in and out of bankruptcy cases. Pursuant to the Appendix B Guidelines, "rate increases" "exclude annual 'step increases' historically awarded by the firm in the ordinary course to attorneys throughout the firm due to advancing seniority and promotion." Appendix B Guidelines ¶ B.2.d, n.2. Annual step increases are awarded by Proskauer in the ordinary course throughout the firm on May 1. Proskauer's November 25, 2016 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board's website at https://juntasupervision.pr.gov/wp-content/uploads/wpfd/50/_58b6126be2546.pdf) (the "Engagement Letter") provides that Proskauer's rates will be increased on January 1 (rather than on November 1) by the lower of the percentage rate increase announced as of November 1 and four percent. Because Proskauer's fees under the Engagement Letter are a blended rate (currently \$759) for all attorneys and (currently \$260) for all other professionals, no annual step increases will be applicable to the rates charged in this matter. As detailed in the Second Interim Application, Proskauer's rates under the Engagement Letter increased from \$730 per hour for attorneys and \$250 per hour for paraprofessionals to \$759 per hour for attorneys and \$260 per hour for paraprofessionals on January 1, 2018, during the second interim compensation period. Rates have not increased during this Compensation Period.